

FORM F-65(UT-1)  
(10-14-2004)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2004**

County

CACHE COUNTY CORPORATION  
179 NORTH MAIN  
SUITE 202  
LOGAN, UT 84321

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	5,874,280
Library	
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	1,149,943
Tort liability	
Other	564,971
<b>TOTAL PROPERTY TAXES</b>	<b>T01 7,589,194</b>
General sales and use taxes	
Mass transit tax	
County option sales tax	3,147,149
Local sales tax	576,108
Zoo, arts and parks (ZAP) tax	1,080,118
Rural hospital tax	
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>T09 4,803,375</b>
Special base sales taxes	269,006
Transient room tax	
Tourism - Transient room tax	
Tourism - Restaurant tax	737,591
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>T19 1,006,597</b>
Licenses and permits	T99 369,670
Fee in lieu	T01 1,232,086

### **B. FEDERAL AID**

	Amount Omit cents
Federal payments in lieu of taxes	B30 357,914
All other Federal grants	B89 1,297,581

### **C. STATE AID**

	Amount Omit cents
1. Road fund allotments	C46 929,833
2. Public welfare (including Medicaid)	C79 92,043
3. Other State grants	C89 1,817,701
<b>4. TOTAL (Sum of lines C2 and C3 ONLY)</b>	<b>1,909,114</b>

### **D. FROM OTHER LOCAL GOVERNMENTS**

	Amount Omit cents
All purposes	D89 64,529

### **E. CHARGES AND MISCELLANEOUS REVENUE**

	Amount Omit cents
Hospital charges	A36
Other fees and charges	A89 3,913,099
Special assessments	U01
Sale of real property	U11 174,448
Interest earnings	U20 380,698
Rents and royalties	U40 223,735
Fines and forfeitures	U99 136,748
Miscellaneous other revenue	U99 652,124

**TOTAL REVENUE (Sum of items A-E above)**

\$ 25,040,745

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

\* Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

**F. DIRECT**

	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 685,674	E29 326,489	F29	G29
Judicial and legal	E25 1,909,798	E25 557,833	F25	G25 17,320
Financial administration*	E23 1,351,453	E23 307,567	F23	G23 91,028
Planning and zoning	E29 119,454	E29 28,913	F29	G29
Police protection (sheriff)	E62 2,004,711	E62 323,750	F62	G62 185,355
Fire protection	E24 267,442	E24 666,403	F24	G24 119,358
Corrections	E05 2,902,959	E05 917,409	F05 897,306	G05 218,228
Health	E32	E32 829,761	F32	G32
Welfare (including nursing homes)	E79 312,272	E79 1,943,216	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 764,696	E44 742,647	F44	G44 182,315
General public buildings	E31 296,218	E31 117,215	F31 1,397,201	G31
Parks and recreation	E61 77,284	E61 1,440,495	F61	G61
Libraries	E52 18,692	E52 24,599	F52	G52
Natural resources	E59 145,359	E59 367,980	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89	E89 31,089	F89	G89
Interest on debt		189 779,425		
All other expenditures – Specify <input checked="" type="checkbox"/>	E89 141,291	E89 560,905	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 10,997,303	\$ 9,965,696	\$ 2,294,507	\$ 813,604

**G. INTER-  
GOVERNMENTAL  
EXPENDITURES**

	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	All other (5)
Paid to state	L24 \$ 12,302	L94	L32	L79	L52 107,449	L89
Paid to other local governments	M24 94,503	M94	M32	M79	M52	M89 585,741

\*Financial administration – Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19X 16,715,000	29X	39X 600,000	44X 16,115,000	41X
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

	Amount (Omit cents)				
	Outstanding balance 1/1/04 (1)	Issued FY04 (2)	Retired FY04 (3)	Balance 12/31/04 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <u>      </u>					
Lease purchase agreements	493,308		G89 185,198	308,110	2006
Accrued leave liability (sick leave and vacation)				589,610	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2004**


	Amount (Omit cents)
Restricted fund balance	60 \$ 5,919,302
Available for appropriation	70 \$ 7,135,787
Total governmental funds balance	80 \$ 13,055,089

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2004**

(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 2,695	W31	W61 11,345,345

**M. DATA SUPPLIED BY**

Signature of official 			<b>Include this form with audit report/ financial statement submitted to:</b> <b>STATE AUDITOR</b> <b>UTAH STATE CAPITOL COMPLEX</b> <b>EAST OFFICE BUILDING, SUITE E310</b> <b>PO BOX 142310</b> <b>SALT LAKE CITY, UT 84114-2310</b>  If you have any questions about the form, call or write: <b>KENT GODFREY</b> <b>OFFICE OF THE STATE AUDITOR</b> <b>UTAH STATE CAPITOL Complex</b> <b>EAST OFFICE BUILDING, SUITE, E310</b> <b>PO BOX 142310</b> <b>SALT LAKE CITY, UT 84114-2310</b> <b>(801) 538-1384 or 1-800-622-1243</b> <b>kgodfrey@utah.gov</b>			
Name of official (Please print) <u>Curtis Roberts</u>		Telephone Area code <u>435</u> Number <u>752-150</u> Extension <u>      </u>				
Title <u>Audit Director</u>		Date <u>8/31/05</u>				